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| Brertt C. Martin Pillsbury Winthrop Shaw Pittman LLP Certificate of Mailing or Transmission  I hereby certify that this Fee(s) Transmittal is being deposited with the Un States Postal Service with sufficient postage for first class mail in an envel addressed to the Mail Stop ISSUE FEE address above, or being facsim transmitted to the USPTO (703) 746-4000, on the date indicated below.  |   |  |   |   |   |   |  |
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| APPLICATION NO.   | FILING DATE   | FIRST NAMEL  |   | INVENTOR  | ATTORNEY DOCKET NO.   | CONFIRMATION NO.  |  |
| 09/651,321  | 08/31/2000  |  | Shawn T   | Carolan   | OPE-112   | 3901  |  |
| FITLE OF INVENTION: FI  | EXIBLE SCALABLE FILI  | E CONVERSION S   | SYSTEM AN   | D METHOD  |   |   |  |
| APPLN. TYPE   | SMALL ENTITY  | ISSUE FEE  |   | PUBLICATION FEE   | TOTAL FEE(S) DUE  | DATE DUE  |  |
| nonprovisional  | YES   | \$700  |   | \$0   | \$700   | 08/23/2005  |  |
| EXAMINER  |   | ART UNIT   |   | CLASS-SUBCLASS  | _   |   |  |
| PHILPOTT, JUSTIN M  |   | 2665   | 2665 370-238000   |   |   |   |  |
| <ul> <li>Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).</li> <li>Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.</li> <li>"Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.</li> </ul>  |   |  | 2. For printing on the patent front page, list (1) the names of up to 3 registered patent attorneys or agents OR, alternatively, (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.  Pillsbury Winthrop  Shaw Pittman LLP  2  3 |   |   |   |  |
| 3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)  PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.  |   |  |   |   |   |   |  |
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| Net2Phone, Inc. Newark, NJ  |   |  |   |   |   |   |  |
| Please check the appropriate assignee category or categories (will not be printed on the patent): 🔲 Individual 🖵 Corporation or other private group entity 🖵 Governm  |   |  |   |   |   |   |  |
| 4a. The following fee(s) are enclosed:  4b. Payment of Fee(s):  |   |  |   |   |   |   |  |
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| Authorized Signature Park   |   |  |   | . Date  | August 22, 200  | )5  |  |
| Typed or printed name David C. Isaacson Registration No. 38,500   |   |  |   |   |   |   |  |
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